



Course and Hotel Information

Corporate Income Tax: Principles for Allocation and Apportionment

December 14-15, 2015 – Kansas City, Missouri

This session of the course consists of Part One of our Corporate Income Tax course with additional audit content that is otherwise included in Part Two of the course. The course is one and one-half days and is appropriate for any state revenue employee (lawyer, auditor, policy analyst or other) who deals with income-based taxes.

The Missouri Department of Revenue and the Revenue Division of the City of Kansas City, Missouri are jointly hosting the course. Since these jurisdictions use a separate entity approach to taxing net income and earnings, the course will have an emphasis on separate entity issues. Course topics will include nexus, the unitary business principle, the determination of apportionable income, the apportionment formula, taxation of residents and non-residents, treatment of pass-through entities, application of credits and incentives, basic audit procedures and other issues associated with income attribution and apportionment.

Students will not need to have laptop computers for this session of the course.

Course Hours will be 1:00 p.m. – 5:00 p.m. on December 14 and 8:00 a.m. – 5:00 p.m. on December 15 (Central Time).

Registration (for non-Missouri students) is recommended by November 13, 2015.

Course Location

KCPD Police Headquarters First Floor Community Room
1125 Locust
Kansas City, Missouri 64106

Hotel Reservations

A room block has been arranged for this course at the Hilton President Kansas City, 1329 Baltimore Avenue, Kansas City, Missouri 64105 which is 0.6 miles from the course location. The group rate at the Hilton President is \$112 per night and the reservation deadline is November 13, 2015. The hotel provides complimentary high-speed Internet access.

When making reservations, you have three options:

- **Calling the corporate reservations line at 1.800.HILTONS (445.8667)**
- **Reserving online at [Hilton President Reservations](#)**

- After clicking the link above, enter your dates of stay
- Click “More Options” located below the dates of stay
- Click “Add Special Rate Codes”
- Enter your unique group code, **MULTI**, in the Group Code box
- Click “Check Availability”
- The rooms available within the group block will show up. Verify group rate.
- Complete reservation by selecting room type and entering personal information.
- **Contacting our In-House Reservationists**
 - Email us at soma.njai@hilton.com Provide in the body of the email:
Name of room block, group code, dates of stay, phone number and method of payment.
 - Call Soma Njai, your assigned reservationist directly at 816.303.1644
In-House Reservations hours of operation are Monday – Friday, 9am –3pm CST.
They will be happy to respond to you within 24 business hours.

Students are responsible for their own transportation to the course location.

For additional information on MTC training activities, go to <http://www.mtc.gov/Events-Training/Training-Program>



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